



TRIBUNAL DE CUENTAS

# Measures against tax fraud undertaken by the Spanish Tax Administration since 2010



TRIBUNAL DE CUENTAS

## Scope of the audit

1. In late November 2012, the Spanish Court of Audit decided to audit the execution of Prevention Plan against Tax fraud in 2010 and 2011 by Spanish Tax Administration. It was decided to extend the temporal scope including 2012. The audit report was published in January 2014.
2. Examination of the legal and regulatory framework.



TRIBUNAL DE CUENTAS

- **Key findings:**

1. Coherence of strategic and operational planning
2. Degree of the implementation of the measures undertaken from 2010 to 2012.
3. Analysis of economic results during these years.

# Legal frame



TRIBUNAL DE CUENTAS

- I. Strategic planning with three long terms Plans to prevent fraud. ( 2005, 2008 and 2010)
- II. operational planning (established by the General Taxation Act)
  1. General Guidelines of Annual Monitoring Plan
  2. Sectorial Annuals Plans of each Department (not public)

The results of the fight against tax fraud has to be provided on a regular basis to the Spanish Parliament



TRIBUNAL DE CUENTAS

# Main conclusions

- Final assessment positive:
  1. Outstanding level of implementation
  2. Better results with fewer human resources
  3. Implementation of new ICT tools



TRIBUNAL DE CUENTAS

# Recommendations

- In the long term planning, a better coordination should be advised
- Changes in General Guidelines of Annual Monitoring Plans of 2010, 2011 and 2012
- Rates to assess the execution
- Debt pending increase



TRIBUNAL DE CUENTAS

# New audit about management of the debt recovery and collection during 2012 and 2013

New act introducing measures to prevent and to combat  
tax fraud

Final report is not finished and its publication is expected in  
2015.



TRIBUNAL DE CUENTAS

Thank you for your attention